P

App. F IX-4

Previous References (nil) 192 8.

File No. 63-28

Serial Nos. 881/130

Later References
nil 1-29 (61+67)
39-30 (31+34)
70-38 (142, 149)

# General and Revenue Secretariat.

Serial Nos

Part B for April 29

SUBJECT

Bye laws framed by the Shikarpur Town municipal Council for the levy of octroi on certain articles imported to the municipality

130 30. The D. C Shimoga Lr No C 6706/C II 4 29 & encloses one Bye laws copy to above

4/5 28-4-29

General and Revenue Secretariat | File No. 63 of 1929

Serial No.

Letter No. H.S. C 1444/29-29 dt 28 & 29/6/29 from the Chief Secretary.

Submits for sanction a set of draft bye-laws framed by the Shillong Town Local Council under Section 49 (1)(c) of the Local Rules for the levy of octroi on certain articles imported into the municipality.

It is intended that these draft bye-laws when published for receiving objections if any, from the public and final action taken thereon regarding modifications in the bye-laws No 19 as finally passed by the Local Council should be made applicable only to those goods and not to all articles as contemplated in the said bye-laws. Both the Local Council and the Chief Secretary, Shillong also are for the proposed modifications, while the Accountant General of the Province and the President of the Local Council are not for any change. The Change proposed seems to be sound and right, if agreed, be passed.

Bye-Law No 11 the last sentence of this bye-laws relating to the levy of a fee of one anna on every export pass is ultra vires and may therefore be deleted.

The above bye-laws are in order & be confirmed with the amendment before bye-laws for finality be made.

NOTE—Contn. sheet

App F III—21

General and Revenue Secretariat

File No. 63 of 192 5

Serial No.

Place before Hr T.K.S Dept. Secretary 6.3.29

OFFICE OF THE Secretary to Council 12 MAR 1929 No. 4262

GEN 13 APR. 1929

WD 021—Conts. sheet

WD 021—GPB—30,000—21-8-28

ml 63-28-38 7

No M3 C 1744/28-29
In ms file

Office of the Deputy Commissioner,
Shimoga District,
Dated, Shimoga the 23rd February 1929

GEN & REV SECT 3769 26 FEB 1929

From

B T Kesaviengar, Esquire, B A ,
Deputy Commissioner, Shimoga District.

To

R Ranga Rao, Esquire, B A , B L ,
General Secretary to Government of Mysore,
BANGALORE

Sir,

I have the honour to report that the Shikaripur Municipalit framed a set of Bye Laws for the levy of Octroi on articles imported into the Municipality approved them at their Meeting held on 3rd June 1928 and notified the same for receiving objection if any from the public An objection petition was received suggesting som modifications to rule 19, sc that refund of Octroi levied should be made applicable only to piece goods and not to all articles as is contemplated by the draft bye law The reason urged for the modification was that the person claiming refund has to produce before the authority concerned the article on which Octroi was levied and which he desires to report and satisfy the authority as regards the identity of the article The identification as is possible only in the case of piece goods which are usually impressed with Municipal seal before removal from the bonded ware house and is not possible in the case of other articles

The objection petition received in this connection was discussed by the council at its Meeting held on 17th December 1928 fifteen members including the President were present at the Meeting and 8 members voted for the modification and 6 against, the President remaining neutral It has been recorded in the resolution that Mr Lingoji Rao one of the Members present, first spoke in favour of refund on all articles except piece goods and then voted for refund on piece goods only and that therefore his vote should not be counted This circumstance mentioned in the resolution does to be

has to

to be accepted

In submitting the correspondence in the matter the President has reported in his No MI 216/28-29 dated the 18th December 1928, that the merchant Class are of opinion that trade would suffer very much if refund is allowed on piece goods only as approved by the Majority of the members of the Municipal Council and that bye laws may be passed without any modifications, and he is of opinion that their representation is sound

The reasons urged in the objection petition appear to be quite sound If refunds are granted on all goods which cannot be identified there would be the risk of claiming refunds even on smuggled goods the smuggler having double advantage I think that the rule has to be modified as agreed to by the Majority of the members

The entire records received from the President is enclosed for favour of perusal

I have the honour to be

Sir

Your most obedient servant,

For Deputy Commissioner, (absent on leave)

Shimoga District

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G.R.S. VI G 34]

SUBJECT..

Diary No. of letter replied to.. 3792

Section XI
File No 63-29
Serial No 130

General and Revenue Secretariat
( L.S.G. )
, the 192

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read— Letter No. R. 3-C 1744/28-29 d/ the 23rd Feb 1929 from the Deputy Commissioner, Shimoga District, submitting for sanction a set of draft bye-laws framed by the [illegible] Town Municipal Council under Section 48(1)(c) of the Mysore Municipal Regulation for the levy of octroi on certain articles imported into the municipality.

Date of issue. 11 [illegible] 1929.

Signed by Mr [illegible]

Order No. L 6705-06
Gen. Bye-laws

The draft bye-laws are approved with the following modifications:-

(i) Bye-law No 11 The last sentence of the bye-law [illegible] relating to the

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette, English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette, Kannada Part ?

being of a face c one ounce on every export pass is delated as otherwise

(2) Para Cond Art 19 for the two words " unless in the case of goods there are " appearing in the last sentence of this bye-law substitute the words " except on pass goods to which this

2 A copy of the approved bye-laws is appended to this order and for saving powder and shall a copy in English sent to the Secretary for records

Secl Secy

to the Secy Cust, Bhavnagar Dist

1/4/29

*List of enclosures*

*Copied by*

*Examined by*

W D —6r1 B 1 000 00- 81 12-21

7

## SHIKARPUR TOWN MUNICIPALITY

***Notice dated 24th July 1928***

The following draft bye laws framed under section 48 (1) (k) of the Mysore Municipal Regulation V_I of 1906 relating to the levy of octroi duty on articles imported into Shikarpur Town Municipality are hereby published for the information of the public

Any inhabitant of the municipal area objecting to the proposed bye laws may within one month from the date of this notice send his objections in writing to the President Town Municipal Council Shikarpur

1 The local limits for collecting octroi duty shall be municipal limits or boundaries

2 No articles liable to octroi duty shall be brought within those limits except by one of the roads described in Schedule No I

3 The Municipal Council will arrange to establish Octroi sub kattes near the boundary stones described in Schedule No I

4 All persons bringing into or receiving from beyond the octroi limits of the town any such articles shall exhibit the same at the Octroi Sub-katte located at the entrance of the town and obtain an import pass by the octroi subordinate and then the pass thus obtained shall be exhibited at the Octroi head katte with the articles mentioned in the above pass

5 A table showing the octroi duty leviable on various articles shall be exhibited at the Municipal Office and the Octroi Head Office and at all the subkattes in conspicuous Parts thereof

6 When the goods are brought to the octroi office they may be unloaded and weighed or counted by the octroi staff Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive a permit for the removal of goods showing the quantity or weight of goods the amount paid in respect thereof and the date of payment or deposit the same in the Bonded warehouse In case the importer wishes to export the goods at once he shall do so only after obtaining an export pass which he shall hand over to the octroi subordinate at the Octroi Sub katte situated on the road by which the goods leave the town or subjecting the goods to the escort of an octroi subordinate till the goods leave the municipal limits Then the octroi subordinate in charge of the sub-katte should endorse on the pass the fact of export of goods mentioned in it and return the same to the Octroi Head Office

7 With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi the importer may be called upon to produce the invoice of the goods for the inspection of the officer or Councillor or official incharge of the octroi collection Should he fail to produce the same the Value or quantity of the goods shall be taken as such as the aforesaid officer or councillor may deem fit and octroi levied accordingly

### *Bonded Warehouse*

8 The Municipal Council shall provide a Bonded warehouse for the custody of goods which may be deposited under Bye law 6

9 It shall be open for transaction of business from 7 to 11 A M and 2 to 6 P M daily except on holidays as authorized by the President. Arrangements shall however be made by the officer incharge of the koti for dealing with perishable articles such as betel leaves cocoanuts, etc on such days and also other articles under special circumstances

10 Any importer depositing goods in the Bonded warehouse shall unless the octroi koti has previous to weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (Schedule II)

11 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of Octroi Koti for all goods deposited in the Bonded warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for articles deposited by him and octroi department is not responsible for any goods left at the premises and not covered by a receipt

12 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers

13 If the depositor does not himself take delivery of the articles deposited in the Bonded warehouse he must endorse on the receipt a request for delivery to the person to whom he wishes to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the koti be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the above said officer

14 Any person who has deposited goods in the Bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may on paying full duty thereon import such goods into the Town covered by a permit or may export such goods free covered by an export pass as laid down in para 6 provided that new packages covered by such pass shall if possible and before they are taken from the warehouse be stamped by the officer in charge so as to how that they are under bond ~~For every export pass granted under this Rule a fee of one anna shall be charged~~

15 No goods shall be allowed to leave the Bonded warehouse until storage fees have been paid thereon under the following rules

(*i*) Goods shall be allowed to remain one week free of charge

(*ii*) After that period rates as in the following schedule shall be charged for the second week or portion thereof

| | |
|---|---|
| (*a*) Cloth bundles | Two annas per bundle per day |
| (*b*) Tobacco bundles | One anna per bundle per day |
| (*c*) Kerosine oil and petrol tins | Two pies per tin per day |
| (*d*) Cocoanuts | Six pies per hundred per day |
| (*e*) Other bundles | Six pies per bundle per day |
| (*f*) Other oil | One pie per maund per day |
| (*g*) Dry cocoanuts | Three pies per maund per day |

(*iii*) Double these rates shall be charged after two weeks provided that the President or Vice President may in his discretion allow a reduction in or exemption from such penal rates

16 All goods remaining uncleared or unclaimed for a longer period than three months shall be sold to the highest bidder in public auction provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded warehouse and provided that the good shall be sold earlier when the storage fees are likely to exceed their value

17 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded warehouse while such goods are being passed into or out of warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of goods

18 When any goods are sold under bye law No 16 the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received have been duly disposed of the balance shall be credited to the Municipal Funds No claim shall be admitted after the said period of six month except by the special permission of the Council

*Refunds*

19 Refunds of octroi duty shall not be granted ~~unless in the case of goods which are~~ except on piece goods unless exported within three months of the date of their importation Refund shall not be given if the sum claimed be less than one rupee

20 Any person claiming refund under the above rule shall produce the goods to be exported at the octroi house together with the original receipt for octroi duly paid thereon and an application for refund prepared in duplicate mentioning the circumstances that necessitated the exportation of goods and giving such particulars as will be prescribed in this behalf by the President

21 The officer in charge of the Bonded warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant and the claim shall be forworded to the President or Vice President for the orders of refund

*General*

22 The Municipal Officers only under the orders of the President or Vice President may inspect the shops at all reasonable hours to see if there are any smuggled goods and the shop keeper shall be bound to allow such inspection

23 Importers of dutiable articles shall if called upon by requisition in writing signed by the President or Vice President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

24 Any breach of the above bye law 23 will render the importer liable to punishment with a fine which may extend to Rs 50 Any person importing or exporting dutiable articles who infringes bye laws 2 4 6 and 22 shall be liable for prosecution before any Magistrate under section 161 of the Municipal Regulation and to a fine not exceeding Rs 100 or ten times the value of octroi duty on such goods whichever may be greater

*Schedule I —Name of routes*

1 Shimoga-Shikarpur Road (2) Honnali Shikarpur Road (3) Shiralkoppa-Shikarpur Road (4) Masur Shikarpur Road (5) Anantapur Shikarpur Road

*Schedule II —(Bye law No 10)*

To—The Officer in charge of the Bonded Warehouse Shikarpur Town Municipality,
Please receive the undermentioned goods and deposit them in the koti

| Name of depositor | Description of articles deposited | Distinguishing marks if any | Weight | | Quantity | Value | Remarks |
|---|---|---|---|---|---|---|---|
| | | | Maund | Se rs | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye laws Nos 11 to 18

Witness — Signature of Depositor

Signature — Address

Address — Date

*Schedule III —(Bye law No 11)*

Octroi Office-Shikarpur Town Municipality
Received the deposit of the undermentioned goods from

| Receipt number | Number | Date | Goods deposits Note number | Name of articles | Number of articles | Description | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

SHIKARPUR
*Date*

Octroi Manegar

Table showing the rate of Octroi duty leviable on the following articles

| No | Name of articles | Per | Rate | Remarks |
|---|---|---|---|---|
| | | | Rs a p | |
| 1 | Betel leaves | 100 | 0 0 1 | |
| 2 | Green cocoanuts | each | 0 0 1 | |
| 3 | Kerosine oil tins | Tin | 0 1 0 | |
| 4 | Sheep goats | Head | 0 1 0 | |
| 5 | Tobacco | Maund | 0 8 0 | |
| 6 | Piece goods advoleram | Rs 100 | 2 0 0 | |

T R RUDRARADHYA
*Amildar and President*
*Town Municipal Council Shikarpur*

## SHIKARPUR TOWN MUNICIPALITY

——o——

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Then the octroi subordinate in charge of the sub Gate should endorse on the pass the fact of export of goods mentioned in it and return the same to the Octroi Head Office

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10 Any importer depositing goods in the Bonded warehouse shall unless the octroi authorities prevent him by weighing counting or appraising, ascertain the amount of octroi payable thereon give a declaration in form appended (Schedule 2)

11 A receipt in the form appended (Schedule No 3) shall be given by the officer incharge of Octroi for all goods deposited in the Bonded warehouse and a register of all such goods shall be maintained It is the duty of the depositor to obtain a receipt for articles deposited by him and octroi department is not responsible for any goods left in the premises and not covered by a receipt

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15 No goods shall be allowed to leave the Bonded warehouse until storage fees have been paid thereon under the following rule

(*i*) Goods shall be allowed to remain one week free of charge

(*ii*) After that period rates as mentioned hereunder shall be charged for the second week or portion thereof

| | |
|---|---|
| (*a*) Cloth bundles | Two annas per bundle per day |
| (*b*) Tobacco bundles | One anna per bundle per day |
| (*c*) Kerosine oil and petrol tins | Two pies per tin per day |
| (*d*) Cocoanuts | Six pies per hundred per day |
| (*e*) Other bundles | Six pies per bundle per day |
| (*f*) Other oil | One pie per gallon per day |
| (*g*) Dry cocoanuts | Three pies per maund per day |

(*iii*) Double these rates shall be charged after a week provided that the President or Vice President may in his discretion remit wholly or reduction in or exemption from the whole or part

16 All goods remaining unremoved from the bonded warehouse for a period than three months shall be sold by public auction provided that before such goods are offered for sale notice shall be posted for seven days at the Bonded warehouse and proved to the satisfaction of the

earlier when the storage fees are likely to exceed their value

17 The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded warehouse while such goods are being passed into or out of ware house or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of good

18 When any goods are sold under bye law No 16 the sale proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President At the expiry of six months and after all claims received have been duly disposed of the balance shall be credited to the Municipal fund No claim shall be admitted after the said period of six months except by the special permission of the Council

*Refunds*

19 Refunds of export duty shall not be granted except on piece goods unless they are exported within three months of the date of their importation Refunds shall not be given if the sum claimed be less than one rupee

20 Any person claiming a refund under the above rule shall produce the goods to be exported at the bonded warehouse together with the original receipt for export duty paid thereon and an application for refund prepared in duplicate stating in such circumstances as may be prescribed the exportation of goods and giving such particulars as will be prescribed in this behalf by the President

21 The Superintendent of the Bonded warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and as to validity of the claim shall endorse with the copies of the application a certificate to that effect and keeping one copy in the office shall deliver the other to the applicant and the claim shall be forwarded to the President or Vice President for the orders of refund

*General*

22 The Municipal Officers subject to the orders of the president or

Vice-President may inspect the shops at all reasonable hours to see if there are any smuggled goods and the shop-keeper shall be bound to allow such inspection

23 Importers of dutiable articles, shall if called upon by requisition in writing signed by the President or Vice-President within one year of import account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise

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*Schedule I — Name of routes*

(1) Shimoga Shikarpur Road (2) Honnali Shikarpur Road (3) Shiralkoppa Shikarpur Road (4) Masur Shikarpur Road (5) Anandapur Shikarpur Road

*Schedule II — Bye law No 10)*

To—The officer in charge of the Bonded Warehouse Shikarpur Town Municipality

Please receive the undermentioned goods and deposit them in the bo

| Name of depositor | Description of articles deposited | Date of deposit | Weight M | Quantity | Value | Remark |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 6 | 7 | 8 |

I do hereby certify that I have satisfied myself that the particulars made above are correct and that I am fully aware of the provisions of the bye-laws No 11 to 18

Witness

Signature

Address

Signature of Depositor

Address

Date

*Schedule III (Bye law No 11)*

Octroi Office Shikarpur Town Municipality

Received the deposit of the undermentioned goods from

| Receipt No | No | Date | Goods deposits Note No | Name of articles | Number of articles | Description | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

Dated SHIKARPUR, } Octroi Mategar

Notice is hereby given that the rate of Octroi duty leviable on the following articles

| No | Name of article | Per | Rate Rs | Rate A | Rate I | Remarks |
|---|---|---|---|---|---|---|
| 1 | Piece Goods | 100 | 0 | 0 | 1 | |
| 2 | Cotton Garment | each | 0 | 0 | 1 | |
| 3 | Kerosene oil tins | Tin | 0 | 1 | 0 | |
| 4 | Sheep goats | Head | 0 | 1 | 0 | |
| 5 | Fuel | Maund | 0 | 8 | 0 | |
| 6 | Precious stones | Rs 100 | 2 | 0 | 0 | |

L L LUDHARADHYA

*Amildar & President*

*Town Municipal Council Shikarpur*